

England & Scotland 1711. Anne

1481 d 33

SOME

THOUGHTS

Concerning

The Mail Tax

Humbly offered to the

CONSIDERATION of the
Hundred Interest of Scotland.

SEVERAL EDITIONS OF THIS WORK ARE IN THE POSSESSION OF THE

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Landed-Interest of Scotland.





Some Thoughts concerning, *The Malt Tax,* &c.



HE must needs be a very bad, and at the same Time a very weak Man, that can allow himself to form a Desire of Imagination of being altogether free from contributing, directly or indirectly, towards the necessary Charge of supporting that Government, under the Protection whereof, he and every Member of the Society, enjoy their common Liberty and particular Rights. When Taxes are legally, *for such honest Uses*
and

and Purposes imposed, Subjects should chearfully comply, as they are bound to give due Obedience to the supreme Legislature: And the Laws and Rules of Society also require it; for since that cannot subsist, without a proper Power and Authority be vested some where or other for the Protection thereof, and the several Members that constitute the same; and that this Power and Authority must be supported in such a Manner, as the Ends for establishing the same may be obtained, such Persons as reap the Benefit of that Protection, should in Justice and Reason bear ^an adequate Share of the Charges, and even Danger necessary for maintaining and supporting it.

It follows then, That People cannot lawfully, and indeed it is to be presumed, will not grudge at, or endeavour to evade the Payment of Taxes, but on some of the following Grounds.

That they are not imposed by a legal Authority, or that they are not applied to proper and reasonable Uses.

What

What Man will be so hardy as to say, there is the least Ground for this Consideration in the Mind of any British Subject?

That they are higher and more extensive than the State, Circumstances and Abilities of the People are able to bear. How far this Consideration may affect the People of Scotland, I will leave to others to judge and determine.

That they are unequally imposed; which may happen several Ways, viz.

Where a greater Proportion, without just Grounds, is imposed upon one than another Part of the Country.

Where the Subject of a Tax equally imposed, is not of equal intrinsic Value, in the several remote distant Parts of the Country.

Where the People, Inhabitants of different Countries, are not in equal Circumstances, and equally capable to bear them, with those of other Countries.

Where

Where the Tax imposed on any Subject or Branch of Trade, is higher than the Nature thereof can admit.

The Unwillingness then, which the People of *Scotland* manifest in paying of the *Malt Tax*, must proceed from the inequality of the Duties imposed on Barley, or (which is the same Thing) the Liquor produced from it. And that they are not altogether deceived therein, I will endeavour to evince from the two last Considerations.

That the Abilities of the People of *Scotland*, are in all respects Inferior to those of *England*, is so certain a Truth, that there is no need of Arguments to illustrate it, nor that Causes be Assigned why it should be so, and therefore it will be granted that the *Scots* may, nay must sink under their present share of their Publick Burdens laid upon them, whilst the *English* supported by the flourishing Trade and other happy Circumstances, find themselves very easie.

That

That the Barly in *Scotland* is Tax-
ed above what it is able to bear, will
evidently appear from comparing the
Mercatile value of what is produced
from it, with the prime Cost thereof.

In forming of which Scheme, from
the Price at which the Ale is, and can
be Sold by the Brewars, must be de-
ducted, the Price of the Malt taken
from a Medium of the usual current
Rates, and the various kinds of Barly
and Beer or Big; The Charges and
unavoidable Losses in carrying on the
Brewing Trade: The Duties of Ex-
cise on Ale and Malt payable to the
Crown: And whereas the chief
Consumption of Ale is in the several
Burrows, and that the greatest Part of
the chief Burrows have of late obtain'd
a Duty on all the Ale vended therein,
this Article must also be deducted.
And from the whole, it will appear,
that, at the present Prices, the Brew-
ars are not capable without being lo-
sers, to carry on their Trade, because
the Barlay is charged with more than
it can bear, and that by Reason of the
Laws

Laws regulating the Duties of Excise, they can have no Relief from raising the Price to those that buy their Ale.

Which leads me to Observe, that all Commodities, the Growth and produce of a Country, do naturally of themselves state and ascertain the true adequate Value and Price thereof, according to the Proportion which they bear in Quantity and Quality to the Demand and Consumption of them, and the Abilities of those who call for and make Use of them : And consequently, if the Value and Price Deviate from the usual Standard, it must happen by some extraordinary Event, and tend to the immediat loss and Prejudice of the first Proprietor, if it falls, and to that of the Purchaser or consumer, if it riseth : From whence I infer, that the raising the Mercatile Price of the produce of any Commodity, in proportion to the Taxes imposed upon it, will by no means obviate the Hardships to which particular Parties may be exposed, unless such of the Parties as have a Demand

Demand for, and are the usual Purchasers thereof, are in such a Condition, that they can afford to pay that Additional Charge, without any great alteration of the Way and Manner of their Living. But how far the raising the Price of the *Ale* above the usual Rate in *Scotland*, in regard of the *Malt Tax* (without which the first Proprietors of the Grain must, without any Prospect of Relief by the immediate Sufferers) will be tolerable to the Consumers, in the present State and Condition of this Country, is so obvious, I need not enlarge upon it.

If the Maxims I have laid down, and the Facts I have affirmed hold good, the next and chief Thing to be considered is, What Remedy can be found out and offered, that will answer the Ends of the Government, and calm the Minds of the People, by such a Regulation as will prevent the utter Ruin of the Country.

The Grievance complain'd of, ariseth from the several Duties imposed
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on Barley, or the Produce thereof, which are those payable to the Crown, and those to so many of the chief Burrows, in which Places will be found the greatest and most valuable Consumption, and those Duties to such Burrows are greatly more than what is lately imposed directly on the Malt, being indeed no less than 26³/₄ Pence on the Produce of a Boll.

And considering, that the Circumstances and Abilities of the several Persons liable to be affected by these several Duties, cannot allow, that either the first Price of their Grain should fall, or that the Price of the Produce should rise proportionably to the Value of these Duties (without either of which, whilst these Duties subsist, the Brewers cannot continue to carry on their Trade) the only Remedy under Heaven, is an Abatement of such a Part of them, as will enable the Brewers to buy the Grain, and sell the Produce at such a Price, that none of the Parties immediately concern'd be overburden'd.

If

If our worthy and honourable Representatives in Parliament (who from the Trust reposed in, and the Favours conferr'd upon so many of them, by the Royal Bounty, may justly, to our Country's great Honour and Happiness, be supposed Men of the like Esteem and Weight at Court, as they are at Home) would represent the true State and Condition of *Scotland*; we have great Reason to hope and expect, that his Majesty, from that innate Goodness, which he manifests in all the prudent Steps of his happy Administration; and our Neighbours of *England*, from that Principle of Generosity, on which they so justly value themselves, will shew a tender Regard to the unequal Circumstances and Abilities of us, now of late, their fellow Subjects, by easing us of some Part of these Duties imposed on Barley, or the Produce of it, for the Support of the Government, that so we may have Reason to bless the Days in which we live,

live, and the glorious Instruments of our Peace and Plenty.

But if so it be, that the Exigencies of the Government, or other political Views and Motives will not admit of this Mark of Favour and Distinction, and that the *Malt Tax*, and other Duties of Excise upon *Ale* to the Crown, must, and will be continued on *Scotland*: Our next and only Recourse, is to crave a Suspension of these Duties imposed on *Ale* in Favour of the several Burrows: And as this will prove a great Ease, and in some Measure enable us, to bear, and pay what may be required of us for the publick Service; there is no Room left to imagine, that his Majesty, or the great Council of the Nation will put the Interest of certain Corporations, or rather perhaps the Rulers thereof, in Competition with that, and the Love and Tranquillity of the whole Body of the People of *Scotland*.

I can easily foresee, that this Proposal (however well supported, it may

may be by national Advantages, under such a Situation of Affairs, for which it is calculated) will meet with a vigorous Opposition from several Persons, some whereof, may therein have particular Views, and I must be so candid as to confess, there's a great Deal to be said against it, which at first Sight may seem very strong, and therefore it shall be my endeavour to take off these Objections, or offer such Expedients as may remove the Force of them.

The first Objection that occurs to me, is this, That these Duties in Favour of certain Burrows were applied for, and obtain'd with the Consent and Approbation of the Persons in the adjacent Shires, that were chiefly and more immediately concern'd, *viz.* the Heritors, and therefore they ought not, and cannot reclaim against their own Act and Deed.

To this I answer, That when this Consent and Approbation was demanded, and, *viis et modis*, obtain'd, the Country was not in the present

ent State and Condition : People had
 then better Reason to believe the
Malt Tax would not be levied in
Scotland, than formerly, when in
 the last *Scots* Parliament, the Lord
 Chancellor, supported by the other
 Officers of State, so positively affirmed
 it would not be imposed in *Britain*
 after the then War was at an end :
 For, tho' it had been imposed by Law
 Annually for a tract of Years, yet was
 it not Levied in *Scotland* : and as
 this proceeded from no other Reason,
 but that the *English* tho they thought
 it proper to make no distinction in
 the passing of Laws for raising of
 Taxes for the Service of the Publick,
 yet being convinced that the *Scots*
 were not able to bear it; connived at
 the not levying thereof from them,
 noBody could imagine, but whilst the
 same Reasons subsisted, the same Ten-
 derness would likewise prevail for the
 future. But Affairs taking a quite dif-
 ferent Turn, the *Scots* are not in the
 Condition they were formerly, and
 may lawfully and justly refuse, and
 apply

apply to the Fountain of Justice, to be relieved of what they so unwarrily consented to, when by a supervenient Cause, in which they were not Actors, they are under an Incapacity of performing.

But altho' the greatest Part, nay all the Heretors in the adjacent Shires most immediately concern'd, did Consent, yet are there many other Persons affected mediately or immediately by these Duties, whose Consent and Approbation, it will not be pretended, was ever demanded or obtained ; for it will not, I suppose, be deny'd that a great Quantity of Grain is imported and consumed in the City of *Edinburgh* (which I particularly mention only to illustrate the Case more clearly) from other Places than the three Lothians, and yet these only, or I am misinformed, were the Shires from whence such a Consent and Approbation is alledged, and even that only from the Heretors and not from the Farmers, who are in some respects equally concerned. And as
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this Consent was only Personal, it cannot bind the Heirs or fellow Subjects of those who gave it.

The 2^d Objection is, that as these Duties collected in favours of certain Burrows, arise only from the Liquor vendd and consumed within the same, they only affect such as belong to and are Members of these Corporations, and if these are willing to submit thereto, as no other Persons are affected, neither are they concerned in the Question.

To this I Answer, that as these Duties are levyed directly off the Brewars, either they have no Relief (which can't be supposed) or if they have, it must arise from the Price of the Barley, which immediately affects others than the Members of these Corporations, who have not wherewithal within themselves to supply the Brewars with Barley, or it proceeds from the Consumers of their Liquors, and that it does not ly there is certain, because the Price thereof is not raised since the commencement of

of these Duties, and consequently these Duties do not principally, nay not in the least affect the Members of these Corporations.

But altho, *argumentandi gratia*, I should admit, that the Price of the Liquors is proportionably raised; and consequently doth immediatly affect the Members of these Corporations, it will not, me thinks, be a difficult task to show, that even in that Case other extraneous People are likewise immediately or mediately affected, they are, I say, immediatly affected since it's certain, great Numbers of Persons of all Ranks, are obliged, on many various Accounts, to resort frequently from the Country to those Burrows, and make a considerable stay therein, and in so far as these contribute (which indeed is not a little) to the consuming of these Liquors, they are immediatly affected with the Duties imposed on them. In the next place extraneous Persons are mediately affected, seeing generally speaking the Members of these Corporations are

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Men of Business, that is Lawyers, Traders, Artificers or the like, whose chief Means of Subsistence doth arise from their Dealings with the Inhabitants of the Country, of some Rank or Degree or other, and these, I say, must, and will have a Relief some Way or other, in the Course of their Business, of the additional Charges they are put to in maintaining their Families, which must be due by setting a greater Value than formerly on the Services they perform, and Goods they furnish to others, or by lessening the Value of these Goods they purchase (many whereof are either the natural Produce of the Country, or procured thereby) in Order to their being by them manufactured, and then sold to others, who become thereby affected by these Duties.

If it shall be alledged, that so trifling a Duty as what is levied off the *Ale*, for the Benefit of certain Brewers, cannot be supposed to have such Effects.

I reply, *First*, That it does not de-
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serve so despicable a Name, being, as I observed before, about half as much again as the Duties directly on *Malt*, at which, we make so terrible an Outcry. And, 2^{dly}, That altho' a Duty when diffused simply by it self into many Parts, will not, perhaps, have such quick and visible Consequences in a Country flourishing in Trade, and abounding in Riches; yet in such a Country as *Scotland*, where Trade is in a languishing Condition, where the Species of current Coin is very scarce, where Taxes of all Kinds are imposed on it, the smallest Additional Burden is soon felt, lies heavy, and becomes Intolerable, so as sensibly to affect Persons of all Degrees and Business of whatsoever Nature.

The 3^d, Objection is, That these Duties were conferr'd upon certain Burrows, because their Common Good, or publick Revenues were so overcharged with Debts, contracted thro' the Knavery or Mismanagement of former Magistrates, that without such Funds, even the Interest of these Debts

Debts could not be paid, and the Corporations at the same Time subsist.

Before I proceed to a direct Answer, I must observe, That as Divines frequently by speaking of the Interest of the Church, mean and aim at that of the Clergy, so the particular Interest of Magistrates is often expressed by that of the Corporation.

The aforesaid Objection, in my humble Opinion, does not contain any solid Reason in Law or Equity, for at first, granting, or now continuing these Duties. For, if the Inhabitants of these Corporations, did of themselves elect such Magistrates as abused the Trust reposed in them, if they were responsible Persons, they ought to have been called to an Account, and compelled to refund; and if they were otherwise, those who elected them ought only to suffer, and it makes no Variation that this happened long ago, and that there is now no Access against them and their Heirs, for the Members of the Corporation.

poration are still blameable, that they suffer such Affairs to lie dormant: The Truth on't is, I cannot see, nor do I imagine any Reason can be assign'd, why the Debts of a Corporation should affect other People that have no Concern therein, more than those of any other Society, or even private Persons. The publick Revenues of those Corporations, nay, the very Rents of the Houses within the same may be reached for Payment of those Debts; and since thus stands the Law, it should take its Course, and if they did not trust to such exotick Aids, the Magistrates would be more Cautious in their Management, and the Citizens more strict in controlling them, and it would not be advanced as a Maxim, that it was the Interest of a Corporation not to be out of Debt, because it afforded a Pretence to fleece their Neighbours in the Country. Nor do I see that the subsisting of these Corporations, is a Matter of such Consequence to the real general Interest of the Country,

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as to balance the certain Loss which doth arise from being thus burdened for their Debts. For tho' these Corporations should be dissolved, the Cities would not be a whit the less inhabited, nor Trade diminished; nay, I do not know, but that in both they'd improve; for it is the Opinion of many Persons well versed in Trade, that the Privileges claim'd and exercised by Corporations, are so many Bars upon Trade, being in Truth certain Kinds of Monopolies, to be procured only at a certain Expence, to the great Discouragement of Industry: Sure I am, this was the Opinion of the late renoun'd Lord *Hallifax*, when at the Treaty of Union, some of his Countrymen bogled at the Reservation proposed of the Privileges of the *Scots* Royal Burrows:

But what I have hitherto urged might have been omitted, if it appear that the reducing these Grants, will not have such Effects as is pretended. In so far as all or any part of the Revenues

nues arising from these Duties are applied to publick Works or additional Offices, Salaries, Stipends and the like, the several Corporations remain *in statu quo*, and then it is to be considered, if by a reasonable Deduction of the Salaries, &c. Payable before the obtaining of these Grants, and a regular sparing *Æconomy* in publick Affairs, such a Sum would not thence arise, as would be sufficient to answer all necessary and reasonable Demands, without having recourse to Forreign Supply's: And from a State of some of the most considerable Burrows former Incomes and Outgivings, taken at a Medium of a reasonable Number of Years now before me, I will undertake to make it out. 'Tis very true, under such Regulations, a Stop will be put to publick Works, the dignity of the Magistracy will not appear with so much splendor nor perhaps be so valuable, and Persons in Offices will not be so ready, at least so able to purchase Estates, but of what Consequence

quence are these to the Country in general, or even to the bulk of the Inhabitants of these Corporations, in comparison of being overloaded with Taxes: Were the Country in a flourishing Condition, People should not and would not grudge at bearing a reasonable moderate Burden for embellishing their chief Towns, and supporting the Dignity of their Governments, but as the World goes, and is like to continue, Prudence and necessity obliges them to walk more circumspectly.

The 4th and last Objection which occurs to me; is, That on the Faith of the Grants by Acts of Parliament, several Sums of Money have been borrowed, which can never be repayed if these Grants are repealed.

This I frankly own is in it self unanswerable, for I cannot conceive that any Emergence can happen, that will justify the laying so great an Hardship upon innocent People, and therefore it is highly Reasonable, that

that all such Debts as have, since the Date of these Grants, been fairly contracted on the Faith thereof, should be made good : Only in so far as any Part of the Sums thus raised, remain in the Hands of the Magistrates or Trustees of these Duties, or is applied to any Use for which the same was not intended and is directed ; or in being lent out on Securities, or for purchasing Estates, and extinguishing Debts contracted formerly, the several Corporations should be accountable, and refund. And upon an Enquiry and Examination of this Matter it will appear, that after these deductions are made, the Sums borrowed on the Faith of such a share of the Revenues arising from these Duties, as remain after paying the additional Salaries, &c. And what is appointed and reserved for carrying on of publick Works, will not amount so High, but that it will be much more the Interest of *Scotland*, that a Tax be imposed and appropriated for

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clearing off the same at once, than that the present Duties on Ale granted in Favours of so many Burrows be continued : And I must say, that those whose Duty and Interest it was to oppose, and yet consented, at least connived at these Impositions, ought to suffer for it, and have none but themselves to blame, that they are brought to this *Dilemma*, of being either oppress'd by these Duties, or obliged to relieve those who trusted to the Faith of Acts of Parliament, which I cannot but be of Opinion, would never have been obtain'd, if duly oppos'd.

If the Objections (pick'd up from conversing with others on Subjects of this Nature) which I have rais'd to what is here advanced, are more strongly enforced and set in a better Light, or other Arguments against it adduced, that did not occur to me, to which I cannot make a sufficient Reply, I shall readily retract what I have here, without any selfish
or

or party Views, offered to the Consideration of the Publick.

But on the other Hand, if what I have advanced stands good, then it is hoped, that before the opening of the next Session of Parliament, proper Measures will be laid down, for executing what is here, with great Sincerity and Submission, proposed for the Service, and Relief of the People of *Scotland*.

F I N I S.



